

## --- 1 Pound - Windsor Division - Red Warehousing Stamps - 63 x 47 mm. - 1880 ---

[ Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002 ]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehousing (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use only in the Windsor Division. The duty collected by these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

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The catalogue lists this 1/4th pound Windsor Division red warehousing stamp as follows:

**RM-162** - 1 pound, red, Windsor Division, perf 12, on *block wmkd* medium wove, with 4 mm. controls

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<b>1st BABN Contract</b> (1868-1873)	John McKay reports that 35,000 copies of "1 lb., W. H. E. Red" were delivered. Prior to 1874 these would be Division Open.
<b>2nd BABN Contract</b> (1873-1878)	John McKay reports that 45,000 copies of "1 lb., Red Tobacco" were delivered. There were probably 15,000 for Montreal; 10,000 for Toronto; 5,000 for Windsor and 15,000 Division Open - all on <i>block wmkd</i> paper.
<b>3rd BABN Contract</b> (1878-1886)	John McKay reports that 30,000 copies of "1 lb., Red, W. H. E." These were on <i>block wmkd</i> medium wove, in Division Open.

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### --- The "theoretical" control number range on the red 1 pound Windsor Division warehousing stamp ---

**RM-162** - 1 pound, red, Windsor Division, perf 12, on *block wmkd* medium wove - **000001 to 005000**

### --- The "actual" control number range, as recorded to date ---

**RM-162** - 1 pound, red, Windsor Division, perf 12, on *block wmkd* medium wove - **001951 to 002576**

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--- 1 Pound - Windsor Division - Red Warehousing stamps - 1880 ---

--- on *block wmkd* horizontal mesh medium wove at Montreal under the 3rd BABN Contract - 63 x 47 mm. design ---

--- perf 12 - with 4 mm. controls - scanned at 100% scale - inscribed *James Gow Coll. I.R.* ---

The catalogue lists this 1/4th pound Windsor Division red warehousing stamp as follows:

**RM-162** - 1 pound, red, Windsor Division, perf 12, on *block wmkd* medium wove, with 4 mm. controls

Chris Ryan reports that *James Gow* was named Collector at Windsor on June 1st 1876



★**RM-162** - 1 pound, red, Windsor Division, perf 12, on *block wmkd* horizontal mesh medium wove, with 4 mm. control **002040** - the 55 mm. "Montreal" only imprint from the bottom of the sheet

<b>001951</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>001958</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>001959★</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>001962</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>001974</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002004</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002005</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002007-12</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002019</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002034-39</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002042-47</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002040★</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove, with the 55 mm. "Montreal" imprint in the sleeveage
<b>002041★</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002046</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002057</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002062</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002078</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002090</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002171</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002188</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>002576</b>	RM-162	1 pound, red, Windsor Division, perf 12, on <i>block wmkd</i> medium wove

--- without control numbering ---



★**RM-162n** - 1 pound, red, Windsor Division, perf 12 (clipped), on *block wmkd* medium wove, without control numbering

The collection contains many of these clipped imperforate “TP” stamps (from the Morris collection) most of which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN, as a favour to a philatelist, clipped the perforations prior to releasing these *control-free* stamps.

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